

Form <b>F-66 (IA-2)</b> (6-11-2014)				
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16200800300000</div> <div>City of Boone</div> <div>923 8th Street</div> <div>Boone IA 50036</div>		
CITY OF <b>BOONE</b> , IOWA				
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	5,323,654		5,323,654	5,125,694
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	5,323,654		5,323,654	5,125,694
Delinquent property taxes	0		0	0
TIF revenues	899,032		899,032	895,575
Other city taxes	1,286,135	0	1,286,135	1,286,229
Licenses and permits	217,116	0	217,116	213,300
Use of money and property	193,957	41,062	235,019	181,205
Intergovernmental	2,865,133	58,639	2,923,772	2,651,160
Charges for fees and service	304,695	5,754,902	6,059,597	6,047,850
Special assessments	42,221	0	42,221	83,600
Miscellaneous	476,123	3,130	479,253	150,863
Other financing sources	2,479,688	448,748	2,928,436	4,701,471
Total revenues and other sources	14,087,754	6,306,481	20,394,235	21,336,947
Expenditures and Other Financing Uses				
Public safety	3,663,383	0	3,663,383	3,866,115
Public works	3,071,735	0	3,071,735	1,801,465
Health and social services	50,585	0	50,585	51,000
Culture and recreation	1,377,144	0	1,377,144	1,452,424
Community and economic development	429,300	0	429,300	262,242
General government	715,349	0	715,349	804,281
Debt service	2,129,816	0	2,129,816	1,938,843
Capital projects	763,759	0	763,759	4,572,990
Total governmental activities expenditures	12,201,071	0	12,201,071	14,749,360
Business type activities	0	5,401,178	5,401,178	5,237,864
Total ALL expenditures	12,201,071	5,401,178	17,602,249	19,987,224
Other financing uses, including transfers out	1,810,015	1,108,455	2,918,470	3,038,471
Total ALL expenditures/And other financing uses	14,011,086	6,509,633	20,520,719	23,025,695
Excess revenues and other sources over (Under) Expenditures/And other financing uses	76,668	-203,152	-126,484	-1,688,748
Beginning fund balance July 1, 2013	6,004,205	4,174,019	10,178,224	10,184,980
Ending fund balance June 30, 2014	6,080,873	3,970,867	10,051,740	8,496,232
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 9,067,842	Other long-term debt	\$ 0	
Revenue debt	\$ 15,785,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 30,545,033	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		10/28/2014		
Printed name of city clerk	Telephone	Area Code	Number	Extension
Luke Nelson	→	515	432-4211	103
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/3/2014	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF BOONE			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	2,862,147	1,952,085		509,422	0	0	5,323,654			5,323,654	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	2,862,147	1,952,085		509,422	0	0	5,323,654		T01	5,323,654	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	2,862,147	1,952,085		509,422	0	0	5,323,654			5,323,654	6
7	TIF revenues			899,032				899,032		T01	899,032	7
	Other city taxes											
8	Utility tax replacement excise taxes	80,177	0	0	0	0	0	80,177		T15	80,177	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	125,007	0	0	0	0	0	125,007	0	T19	125,007	13
14	Other local option taxes	0	1,080,951	0	0	0	0	1,080,951	0	T09	1,080,951	14
15	TOTAL OTHER CITY TAXES	205,184	1,080,951	0	0	0	0	1,286,135	0		1,286,135	15
16	Section B - LICENSES AND PERMITS	217,116	0	0	0	0	0	217,116	0	T29	217,116	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	6,536	24,138	0	0	0	0	30,674	10,480	U20	41,154	18
19	Rents and royalties	122,903	0	0	0	0	0	122,903	0	U40	122,903	19
20	Other miscellaneous use of money and property	2,224	1,780	36,376	0	0	0	40,380	30,582	U20	70,962	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	131,663	25,918	36,376	0	0	0	193,957	41,062		235,019	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	0	0	0	1,160,175	0	1,160,175	0	B89	1,160,175	27
28	Community development block grants	0	0	0	0	70,291	0	70,291	58,639	B50	128,930	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	0	0	0	0	1,230,466	0	1,230,466	58,639		1,289,105	33
34												34
35												35
36												36
37												37
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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF BOONE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		1,264,248					1,264,248		C46	1,264,248	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	26,282	1,960	0	0	90,000	0	118,242	0	C89	118,242	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	<b>Total state</b>	26,282	1,266,208	0	0	90,000	0	1,382,490	0		1,382,490	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions		0	0	0	0	0	0	0		0	63
64	Library service	46,162	0	0	0	0	0	46,162	0	D89	46,162	64
65	Township contributions	202,971	0	0	0	0	0	202,971	0	D89	202,971	65
66	Fire/EMT service	3,044	0	0	0	0	0	3,044	0	D89	3,044	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	<b>Total local grants and reimbursements</b>	252,177	0	0	0	0	0	252,177	0		252,177	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	278,459	1,266,208	0	0	1,320,466	0	2,865,133	58,639		2,923,772	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water	0	0	0	0	0	0	0	2,399,158	A91	2,399,158	73
74	Sewer	0	0	0	0	0	0	0	3,157,938	A8Ø	3,157,938	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	63,343	0	0	0	0	0	63,343	0	A81	63,343	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF BOONE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	197,806	A80	197,806	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	69,776	0	0	0	0	0	69,776	0	A89	69,776	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	17,488	0	0	0	0	0	17,488	0	A89	17,488	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	35,675	0	0	0	0	3,841	39,516	0	A03	39,516	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	67,169	0	0	0	0	0	67,169	0	A61	67,169	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - Specify	47,403	0	0	0	0	0	47,403	0		47,403	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	300,854	0	0	0	0	3,841	304,695	5,754,902		6,059,597	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	42,221	0	0	42,221	0	U01	42,221	106
107	Section G - MISCELLANEOUS											107
108	Contributions	11,600	47,177	0	0	30,855	0	89,632	0	U99	89,632	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109
110	Sale of property and merchandise	39,764	0	0	0	57,018	0	96,782	0	U11	96,782	110
111	Fines	122,132	4,869	0	0	16,135	0	143,136	0	U30	143,136	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	97,074	0	0	0	0	0	97,074	0		97,074	113
114	Health Insurance Reimbursement	0	8,777	0	0	0	0	8,777	0		8,777	114
115	Demolition Reimbursement	0	0	0	0	24,502	0	24,502	0		24,502	115
116	Project Reimbursement	0	0	0	0	16,220	0	16,220	3,130		19,350	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	270,570	60,823	0	0	144,730	0	476,123	3,130		479,253	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF BOONE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	4,265,993	4,385,985	935,408	551,643	1,465,196	3,841	11,608,066	5,857,733		17,465,799	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	0	0	0	9,966	NR	9,966	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	237,565	231,063		762,867	435,613	0	1,667,108	438,782		2,105,890	127
128	Internal TIF loans and transfers in	0	0		812,580	0	0	812,580	0		812,580	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	237,565	231,063	0	1,575,447	435,613	0	2,479,688	448,748		2,928,436	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	4,503,558	4,617,048	935,408	2,127,090	1,900,809	3,841	14,087,754	6,306,481		20,394,235	132
133												133
134	<b>Beginning fund balance July 1, 2013</b>	1,436,914	3,214,960	529,577	-743,863	1,124,686	441,931	6,004,205	4,174,019		10,178,224	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	5,940,472	7,832,008	1,464,985	1,383,227	3,025,495	445,772	20,091,959	10,480,500		30,572,459	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF BOONE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	1,493,485	808,455	0	0	0	0	2,301,940		E62	2,301,940	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	709,172	437,101	0	0	0	0	1,146,273		E24	1,146,273	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	74,164	35,953	0	0	0	0	110,117		E66	110,117	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	85,201	0	0	0	0	0	85,201		E32	85,201	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	18,441	1,411	0	0	0	0	19,852		E89	19,852	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	2,380,463	1,282,920	0	0	0	0	3,663,383			3,663,383	40



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF BOONE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	981	1,291,096	0	0	1,076,438	0	2,368,515		E44	2,368,515	42
43	Purchase of land and equipment	0	0	0	0	192,825	0	192,825		G44	192,825	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	168,501	0	0	0	0	168,501		E44	168,501	48
49	Traffic control safety — Current operation	7,508	34,781	0	0	0	0	42,289		E44	42,289	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	38,713	0	0	0	0	38,713		E44	38,713	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	96,215	19,707	0	0	0	0	115,922		E01	115,922	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	79,253	0	79,253		F01	79,253	61
62	Garbage (if not an enterprise) — Current operation	63,340	0	0	0	0	0	63,340		E81	63,340	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	200	0	0	0	0	200		E89	200	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	2,177	0	2,177		F89	2,177	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	168,044	1,552,998	0	0	1,350,693	0	3,071,735			3,071,735	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF BOONE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	50,585	0	0	0	0	50,585		E79	50,585	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	0	50,585	0	0	0	0	50,585			50,585	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF BOONE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	464,897	165,998	0	0	0	0	630,895		E52	630,895	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	9,584	0	0	0	0	0	9,584		E61	9,584	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	374,771	198,002	0	0	0	0	572,773		E61	572,773	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	4,678	0	0	0	0	0	4,678		E61	4,678	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	94,349	64,865	0	0	0	0	159,214		E03	159,214	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	948,279	428,865	0	0	0	0	1,377,144			1,377,144	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	0	4,260	0	0	0	0	4,260		E89	4,260	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	99,747	5,630	0	0	0	0	105,377		E89	105,377	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	157,561	0	157,561		F50	157,561	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	40	0	0	0	0	0	40		E89	40	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	95,870	0	95,870		F89	95,870	152
153	TIF Rebates	0	0	66,192	0	0	0	66,192		E89	66,192	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	99,787	9,890	66,192	0	253,431	0	429,300			429,300	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF BOONE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	28,800	0		0	0	0	28,800		E29	28,800	160
161	Purchase of land and equipment	0	0		0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	111,208	161,126		0	0	0	272,334		E23	272,334	162
163	Purchase of land and equipment	0	0		0	0	0	0		G23	0	163
164	Elections — Current operation	0	0		0	0	0	0		E89	0	164
165	Purchase of land and equipment	0	0		0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	43,680	0		0	0	0	43,680		E25	43,680	166
167	Purchase of land and equipment	0	0		0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	111,666	0		0	0	0	111,666		E31	111,666	168
169	Purchase of land and equipment	0	0		0	0	0	0		G31	0	169
170	Construction	0	0		0	0	0	0		F31	0	170
171	Tort liability — Current operation	131,759	0		0	0	0	131,759		E89	131,759	171
172	Other general government — Current operation	0	127,110		0	0	0	127,110		E89	127,110	172
173	Purchase of land and equipment	0	0		0	0	0	0		G89	0	173
174		0	0		0	0	0	0			0	174
175		0	0		0	0	0	0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	427,113	288,236	0	0	0	0	715,349			715,349	176
177	<b>Section G — DEBT SERVICE</b>	0	0	0	2,129,816	0	0	2,129,816			2,129,816	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	2,129,816	0	0	2,129,816			2,129,816	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Equipment	0	0	0	0	42,474	0	42,474			42,474	184
185	Low Head Dam/Water Tower/Honey Creek Tributary	0	0	0	0	721,285	0	721,285			721,285	185
186	Water Tower Painting	0	0	0	0	0	0	0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	763,759	0	763,759			763,759	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	763,759	0	763,759			763,759	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	4,023,686	3,613,494	66,192	2,129,816	2,367,883	0	12,201,071			12,201,071	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF BOONE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,576,358	E91	1,576,358	198
199	Purchase of land and equipment							0	0	G91	0	199
200	Construction							0	0	F91	0	200
201	Sewer and sewage disposal — Current operation							1,283,822	1,283,822	E80	1,283,822	201
202	Purchase of land and equipment							0	0	G80	0	202
203	Construction							0	0	F80	0	203
204	Electric — Current operation							0	0	E92	0	204
205	Purchase of land and equipment							0	0	G92	0	205
206	Construction							0	0	F92	0	206
207	Gas Utility — Current operation							0	0	E93	0	207
208	Purchase of land and equipment							0	0	G93	0	208
209	Construction							0	0	F93	0	209
210	Parking — Current operation							0	0	E60	0	210
211	Purchase of land and equipment							0	0	G60	0	211
212	Construction							0	0	F60	0	212
213	Airport — Current operation							0	0	E01	0	213
214	Purchase of land and equipment							0	0	G01	0	214
215	Construction							0	0	F01	0	215
216	Landfill/Garbage — Current operation							0	0	E81	0	216
217	Purchase of land and equipment							0	0	G81	0	217
218	Construction							0	0	F81	0	218
219	Hospital — Current operation							0	0	E36	0	219
220	Purchase of land and equipment							0	0	G36	0	220
221	Construction							0	0	F36	0	221
222	Transit — Current operation							0	0	E94	0	222
223	Purchase of land and equipment							0	0	G94	0	223
224	Construction							0	0	F94	0	224
225	Cable TV, telephone, Internet — Current operation							0	0	E03	0	225
226	Purchase of land and equipment							0	0	G03	0	226
227	Housing authority — Current operation							0	0	E50	0	227
228	Purchase of land and equipment							0	0	G50	0	228
229	Construction							0	0	F50	0	229
230	Storm water — Current operation							104,101	104,101	E80	104,101	230
231	Purchase of land and equipment							0	0	G80	0	231
232	Construction							0	0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF BOONE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								2,149,501		2,149,501	242
243	Enterprise Capital Projects								287,396		287,396	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								5,401,178		5,401,178	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	4,023,686	3,613,494	66,192	2,129,816	2,367,883	0	12,201,071	5,401,178		17,602,249	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	66,623	694,648		236,164	0	0	997,435	1,108,455		2,105,890	255
256	Internal TIF loans/repayments and transfers out	0	0	812,580	0	0	0	812,580	0		812,580	256
257		0	0	0	0	0	0	0	0		0	257
258	<b>TOTAL OTHER FINANCING USES</b>	66,623	694,648	812,580	236,164	0	0	1,810,015	1,108,455		2,918,470	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	4,090,309	4,308,142	878,772	2,365,980	2,367,883	0	14,011,086	6,509,633		20,520,719	259
260												260
261	<b>Ending fund balance June 30, 2014:</b>											261
262	<b>Governmental:</b>											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	0	0	0	0	0	0			0	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	0	0	0	0	0	0	0			0	267
268	<b>Total Governmental</b>	0	0	0	0	0	0	0			0	268
269	<b>Proprietary</b>								3,970,867		3,970,867	269
270	<b>Total ending fund balance June 30, 2014</b>	1,850,163	3,523,866	586,213	-982,753	657,612	445,772	6,080,873	3,970,867		10,051,740	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	5,940,472	7,832,008	1,464,985	1,383,227	3,025,495	445,772	20,091,959	10,480,500		30,572,459	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF BOONE

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 4,066,684

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 6,277,750	29U \$ 0	39U \$ 656,000	49U \$ 3,322,750	49U \$ 0	49U \$ 2,299,000	49U \$ 0	I91 \$ 197,202
2. Sewer utility	19U 9,407,616	29U 0	39U 1,223,730	49U 1,917,750	49U 0	49U 6,266,136	49U 0	I89 268,843
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I92 0
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0
8. TIF revenue	19U 9,926,684	29U 0	39U 690,270	49U 2,016,550	49U 0	49U 7,219,864	49U 0	I89 390,313
Other-Specify	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
9. Sp. Assessment	19U 574,000	29U 0	39U 185,750	49U 388,250	49U 0	49U 0	49U 0	I89 19,060
Storm Water	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
10. Misc	19U 131,200	29U 0	39U 41,350	49U 89,850	49U 0	49U 0	49U 0	I89 3,210
11. General Debt Service	19U 997,500	29U 0	39U 317,500	49U 680,000	49U 0	49U 0	49U 0	I89 40,573
12. Road Use Tax	19U 717,150	29U 1,128,600	39U 334,150	49U 370,692	49U 0	49U 0	49U 0	I89 36,542
13. 14.	19U 0	29U 313,500 0	39U 31,500 0	49U 282,000 0	49U 0 0	49U 0 0	49U 0 0	I89 2,389 0
Total long-term debt	28,031,900	1,442,100	3,480,250	9,067,842	0	15,785,000	0	958,132

B. Short-term debt

Outstanding as of JULY 1, 2013	61V \$ 0	64V \$ 0
Outstanding as of JUNE 30, 2014	61V \$ 0	64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents
\$ 610,900,665	x .05 = \$ 30,545,033

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents					REMARKS
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.						
	W01	W31	W61			
	\$ 8,434,719	\$ 1,617,021	0	0	10,051,740	
REMARKS	V98					

FORM F-66(IA-2) (6-11-2014)

Page 13